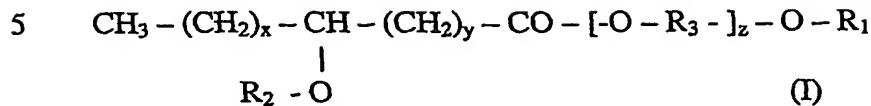


**Claims**

1. A compound of the formula (I)



wherein

- 10      $\text{R}_1$  is H or  $\text{C}_1 - \text{C}_4$  alkyl;  
       $\text{R}_2$  is  $\text{C}_{14}$  to  $\text{C}_{22}$ , linear or branched, acyl, alkyl or alkenyl wherein the acyl, alkyl or alkenyl  
      may be optionally further substituted with one or more substituents individually selected  
      from the following; halogen, cyano, carboxy, carbamoyl, carbamoyl( $\text{C}_1 - \text{C}_4$ )alkyl,  
      fluoromethyl, difluoromethyl, trifluoromethyl, mercapto, nitro, amino, ( $\text{C}_1 - \text{C}_4$ )alkylamino,  
15     phenyl, naphthyl, phenoxy, naphthoxy, ( $\text{C}_1 - \text{C}_4$ )alkylthio, or ( $\text{C}_1 - \text{C}_4$ )alkylsulfinyl;  
       $\text{R}_3$  is ethylene, propylene or branched propylene;  
       $x$  is 2 - 18;  
       $y$  is 1 - 17;  
      and the sum of  $(x + y)$  is 3 - 19, and  
20      $z$  is 25 - 455.

2. A compound according to Claim 1, wherein

$\text{R}_1$  is H or  $\text{C}_1 - \text{C}_2$  alkyl.

- 25     3. A compound according to Claim 1, wherein  
       $x$  is 2 - 15;  
       $y$  is 4 - 17;  
      and the sum of  $(x + y)$  is 6 - 19.

- 30     4. A compound according to Claim 1, wherein  
       $z$  is 25 - 228.

5. A compound according to Claim 1, wherein

R<sub>1</sub> is H or C<sub>1</sub> – C<sub>2</sub> alkyl;

R<sub>2</sub> is C<sub>14</sub> to C<sub>22</sub>, linear or branched, acyl, alkyl or alkenyl, wherein the acyl, alkyl or alkenyl may be optionally further substituted with one or more substituents individually selected from the following; halogen, cyano, carboxy, carbamoyl, carbamoyl(C<sub>1</sub>-C<sub>4</sub>)alkyl,

5 fluoromethyl, difluoromethyl, trifluoromethyl, mercapto, nitro, amino, (C<sub>1</sub>-C<sub>4</sub>)alkylamino, phenyl, naphthyl, phenoxy, naphthoxy, (C<sub>1</sub>-C<sub>4</sub>)alkylthio, or (C<sub>1</sub>-C<sub>4</sub>)alkylsulfinyl;

R<sub>3</sub> is ethylene, propylene or branched propylene;

x is 2 -15;

y is 4 -17;

10 and the sum of (x + y) is 6 –19; and

z is 25 – 228.

6. A compound according to any of claims 1-5, wherein

R<sub>1</sub> is H.

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7. A compound according to any of claims 1-5, wherein

R<sub>1</sub> is C<sub>1</sub> – C<sub>2</sub> alkyl.

8. A compound according to any of claims 1-5, wherein

20 x is 2 –12;

y is 7 -17;

and the sum of (x + y) is 9 –19.

9. A compound according to any of claims 1-5, wherein

25 z is 25 – 57.

10. A compound according to claim 5, wherein

R<sub>1</sub> is H or C<sub>1</sub> – C<sub>2</sub> alkyl;

R<sub>2</sub> is C<sub>14</sub> to C<sub>22</sub>, linear or branched, acyl, alkyl or alkenyl, wherein the acyl, alkyl or

30 alkenyl may be optionally further substituted with one or more substituents individually selected from the following; halogen, cyano, carboxy, carbamoyl, carbamoyl(C<sub>1</sub>-C<sub>4</sub>)alkyl,

fluoromethyl, difluoromethyl, trifluoromethyl, mercapto, nitro, amino, (C<sub>1</sub>-C<sub>4</sub>)alkylamino, phenyl, naphthyl, phenoxy, naphthoxy, (C<sub>1</sub>-C<sub>4</sub>)alkylthio, or (C<sub>1</sub>-C<sub>4</sub>)alkylsulfinyl;

R<sub>3</sub> is ethylene, propylene or branched propylene;

x is 2 -12;

5 y is 7 -17;

and the sum of (x + y) is 9 – 19; and

z is 25 – 57.

11. A compound according to any of claims 1-10 wherein R<sub>1</sub> is C<sub>1</sub> – C<sub>2</sub> alkyl.

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12. A compound according to any of claims 1-10 wherein R<sub>1</sub> is H.

13. A compound according to any of claims 1- 11 wherein R<sub>1</sub> is methyl.

15 14. A formulation comprising a solubilizing compound according to any of claims 1-13 and a compound requiring solubilization.

15. A formulation according to claim 14 where the compound requiring solubilization is a compound having a solubility of less than 33 mg/ml in water.

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16. A formulation according to claim 14 or 15 comprising a compound according to any of claims 1 – 13, together with a pharmaceutically active ingredient.

17. A formulation according to claim 16 for use as a medicament.

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18. The use of a compound according to any of claims 1-13, as surfactant in a formulation according to claim 14 or 15, or in a pharmaceutical formulation according to claim 16.

30 19. A process for preparing a polyoxyalkylene glycol (POAG) ester, characterized in that the ester has a poly (oxyalkylene) glycol chain or a C<sub>1</sub> –C<sub>4</sub> alkyl derivatized poly (oxyalkylene) glycol chain having 25 – 455 repeating monomer units and that it utilizes a hydrolytic enzyme catalyzing ester formation with POAG or POAG monoalkyl ether and

the carboxylic acid group of an O-acylated, O-alkylated or O-alkenylated hydroxy fatty acid or C<sub>1</sub> – C<sub>4</sub> alkyl ester without catalyzing any reaction with a bond connecting any acyl, alkyl or alkenyl group to the hydroxy fatty acid or hydroxy fatty acid C<sub>1</sub> – C<sub>4</sub> alkyl ester.

- 5    20. A process according to claim 19 for preparing a compound with formula (I), according to any of claims 1-13, characterized in that the process utilizes a hydrolytic enzyme catalyzing ester formation with POAG or POAG monoalkyl ether and the carboxylic acid group of an O-acylated, O-alkylated or O-alkenylated hydroxy fatty acid or C<sub>1</sub> – C<sub>4</sub> alkyl ester without catalyzing any reaction with a bond connecting any acyl, alkyl or alkenyl group to the hydroxy fatty acid or hydroxy fatty acid C<sub>1</sub> – C<sub>4</sub> alkyl ester.
- 10    21. A process in which the enzymatic POAGylation step according to claim 20, is performed without the presence of any organic solvents, i.e. a solvent-free reaction step.
- 15    22. A process according to claim 20, characterized in that it gives a compound according to any of claims 1-13, and that it utilizes the hydrolytic enzyme lipase B from *Candida antarctica*.
- 20    23. The process according to claim 20, wherein the hydrolytic enzyme is immobilized lipase B from *Candida antarctica*.